

**BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY**

Meeting Date: November 8, 2006

Division: Commissioner Dixie Spehar

Bulk Item: Yes ☐ No ☒

Department: BOCC1

Staff Contact Person: Celeste Bruno

AGENDA ITEM WORDING: Discussion and support for a potential constitutional or legislative amendment that would address how commercial and recreational working waterfront real property is valued and taxed.

ITEM BACKGROUND: As a member of the Florida Association of Counties' (FAC) Homestead and SOH Portability Workgroup, Commissioner Spehar has been successful in garnering support to create legislation that will allow commercial and recreational working waterfront real property value to be based upon the current use of the property with a recapture clause should they take it out of use. Commissioner Spehar did a soft presentation to the Eighth Annual Marine Summit hosted by Marine Industries of South Florida, Marine Industries of Palm Beach County, The Marine Council, The Miami River Marine Group and Monroe County Marine Interests, where it was overwhelmingly supported.

The amendment will be presented to the FAC Portability Workgroup on November 20, 2006 and then the outcome will be presented at the FAC 2006 Legislative Conference on November 29th, 2006. The completed proposal will be presented to the full 67 counties for approval and then presented by the FAC as part of their 2006 Legislative Recommendations.

PREVIOUS RELEVANT BOCC ACTION:

CONTRACT/AGREEMENT CHANGES: N/A

STAFF RECOMMENDATIONS: N/A

TOTAL COST: _____

BUDGETED: Yes ☐ No ☐

COST TO COUNTY: _____

SOURCE OF FUNDS: _____

REVENUE PRODUCING: Yes ☐ No ☐ **AMOUNT PER MONTH** _____ **Year** _____

APPROVED BY: County Atty _____ OMB/Purchasing _____ Risk Management _____

DIVISION DIRECTOR APPROVAL: *Dixie M. Spehar*
Dixie M. Spehar, Mayor

DOCUMENTATION: Included ☒ Not Required ☐

DISPOSITION: _____

AGENDA ITEM # _____

Presentation to the FAC Homestead and SOH Portability Workgroup for approval:

Commercial and Recreational Working Waterfronts

By constitutional amendment, **SUPPORT** allowing commercial and recreational working waterfront real property to be valued based upon the current use of the property by local option. Require that upon discontinuation of use of the property as a commercial or recreational working waterfront, the taxes that would have been due on the highest and best use of the property for the last three years become due.

Additionally, the existing statutory definition for Commercial and Recreational working waterfronts was changed in HB 683 by Rep. Trey Traviesa to include public lodging establishments. This change allowed the existing tax deferral for commercial and recreational working waterfronts to be expanded to include public lodging facilities. The tax deferral remained a local option, with the tax deferral amended to allow for the local government to specify a percentage or amount of tax deferral and to specify the type of public lodging facilities that were eligible for the tax deferral.